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ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1945-6 (Accounts)

To 1947-8 (Budget)

AS LAID BEFORE THE LEGISLATURE, 1947

FINANCE DEPARTMENT,
FORT ST. GEORGE, MADRAS,
1st March 1947.

D. W. DODWELL,
Secretary to the Government of Madras.

CONTENTS

	PAGES
I—GENERAL STATEMENT OF REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	2–3
II—GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	4–5
A—STATEMENT OF REVENUE OF THE GOVERNMENT OF MADRAS	6–7
B—STATEMENT OF EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	8–11
C—STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	12–17

A 189

Price, 6 annas

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1945–6. (3)	Budget Estimate, 1946–7. (4)	Revised Estimate, 1946–7. (5)	Budget Estimate, 1947–8. (6)
		RS.	RS.	RS.	RS.
Revenue.					
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	4,31,25,000	4,85,85,000	4,06,80,000	6,23,50,000
LAND REVENUE ..	A	5,23,59,222	5,63,12,000	5,52,67,000	5,61,87,000
PROVINCIAL EXCISE ...	A	16,79,49,831	13,62,83,700	14,21,72,700	9,58,86,900
STAMPS	A	3,74,19,835	3,32,63,800	4,27,01,400	4,32,55,500
FOREST	A	1,43,23,442	1,17,61,800	1,71,65,000	1,42,87,300
REGISTRATION	A	69,83,209	69,08,000	76,99,900	76,04,000
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	97,96,294	90,19,000	1,18,31,500	1,16,28,700
OTHER TAXES AND DUTIES.	A	7,28,03,106	6,84,51,100	8,06,82,900	8,14,35,800
TOTAL—PRINCIPAL HEADS ...		40,47,59,939	37,05,84,400	39,82,00,400	37,26,35,200
IRRIGATION (NET) ..	A	2,18,26,932	2,24,95,100	2,24,71,000	2,29,74,400
INTEREST RECEIPTS ..	A	95,00,385	85,43,700	1,09,40,600	77,56,500
CIVIL ADMINISTRATION ..	A	2,30,48,433	2,13,71,000	2,20,02,600	2,10,34,800
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	48,46,224	43,67,900	64,90,900	42,08,400
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	53,85,102	64,25,600	56,00,000	70,65,900
MISCELLANEOUS ..	A	60,28,701	49,10,200	75,95,200	80,33,800
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ...	A	13,179	15,800	13,600	13,600
EXTRAORDINARY ITEMS ..	A	44,79,706	13,55,78,900	12,64,37,500	5,36,15,800
TOTAL—REVENUE ...	A	47,98,88,601	57,42,92,600	59,97,51,800	49,73,38,400
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	...
GRAND TOTAL ...		47,98,88,601	57,42,92,600	59,97,51,800	49,73,38,400

Expenditure on revenue account. (7)	For details *vide* Statement. (8)	Accounts, 1945-6. (9)	Budget Estimate, 1946-7. (10)	Revised Estimate, 1946-7. (11)	Budget Estimate, 1947-8. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
Direct Demands on the Revenue	B	3,23,51,336	3,69,36,000	3,92,89,800	3,95,64,300
Irrigation	B	1,73,09,899	2,07,48,300	2,04,20,600	1,71,16,300
Debt Services	B	— 5,14,579	58,80,600	70,93,200	— 18,85,100
Civil Administration ...	B	19,11,44,655	25,16,20,100	27,49,79,300	26,44,36,600
Civil Works and Miscellaneous Public Improvements—					
Civil Works	B	2,81,64,436	6,24,47,200	5,24,06,500	6,47,02,600
Electricity Schemes—					
Interest on Capital outlay on Electricity Schemes and other Revenue Expenditure ...	B	37,08,918	45,48,700	43,00,300	55,14,600
Miscellaneous	B	3,43,82,532	8,37,39,200	7,50,93,900	3,35,03,000
Extraordinary Items ...	B	17,33,26,491	10,83,57,200	12,61,28,900	7,43,28,800
Total—Expenditure on Revenue Account ...	B	47,98,73,688	57,42,77,300	59,97,12,500	49,72,81,100
Excess of Revenue over Expenditure or **Surplus** ..	B	14,913	15,300	39,300	57,300
GRAND TOTAL ...		47,98,88,601	57,42,92,600	59,97,51,800	49,73,38,400

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1945-6. (3)	Budget Estimate, 1946-7. (4)	Revised Estimate, 1946-7. (5)	Budget Estimate, 1947-8. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	14,913	15,300	39,300	57,300
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	3,00,00,000	..	4,09,30,200	..
FLOATING DEBT (INCURRED).	C	3,49,00,000	3,50,00,000	1,00,00,000	5,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	36,64,479	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	16,49,539	16,71,700	15,60,000	17,25,000
DEPOSITS AND ADVANCES (NET)	C	..	3,76,85,000	..	9,57,85,500
TOTAL—DEBT, DEPOSITS AND ADVANCES ..	C	7,02,14,018	7,43,56,700	5,24,90,200	14,75,10,500
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	..	..	..	..
REMITTANCES (NET) ..	C	57,99,190	..	8,01,000	1,36,000
Total—Receipts ..		**7,60,28,121**	**7,43,72,000**	**5,33,30,500**	**14,77,03,800**
Opening Cash Balance ..		**1,65,70,105**	**3,10,09,041**	**3,10,09,041**	**55,73,441**
Grand Total ..		**9,25,98,226**	**10,53,81,041**	**8,43,39,541**	**15,32,77,241**

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1945-6. (3)	Budget Estimate, 1946-7. (4)	Revised Estimate, 1946-7. (5)	Budget Estimate, 1947-8. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	13,76,620	1,37,73,600	73,96,100	1,87,48,300
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	7,42,112	18,15,400	44,38,500	1,38,46,200
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	1,20,168	20,02,200	16,99,700	99,24,800
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	69,10,289	2,53,92,600	1,98,53,300	4,72,60,900
82. CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT	C	..	..	3,98,700	100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	100	..	100
85A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING ..	C	..	100	..	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS ..		91,49,189	4,29,84,000	3,37,86,300	8,97,80,500
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	2,25,000	8,40,000	..	..
FLOATING DEBT (DISCHARGED)	C	3,49,00,000	3,50,00,000	1,00,00,000	5,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	..	92,39,600	92,38,600	7,66,200
UNFUNDED DEBT (NET DISCHARGED)	C	..	..	..	..
DEPOSITS AND ADVANCES (NET)	C	1,41,78,426	..	1,49,13,100	...
TOTAL—DEBT, DEPOSITS AND ADVANCES		4,93,03,426	4,50,79,600	3,41,51,700	5,07,66,200
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET DISBURSEMENTS) ..		31,36,570	1,06,06,800	1,08,28,100	72,44,000
REMITTANCES (NET) ..	C	..	16,20,000	..	..
Total—Disbursements ..		**6,15,89,185**	**10,02,90,400**	**7,87,66,100**	**14,77,90,700**
Closing Cash Balance ..		**3,10,09,041**	**50,90,641**	**55,73,441**	**54,86,541**
Grand Total ..		**9,25,98,226**	**10,53,81,041**	**8,43,39,541**	**15,32,77,241**

Major Head Number. (1)	Major Head. (2)	Accounts, 1945–6. (3)	Revised Estimate, 1946–7. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1946–7. (5)	Budget Estimate, 1947–8. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1946–7. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	4,31,25,000	4,06,80,000	—79,05,000	6,23,50,000	+ 2,16,70,000
VII	LAND REVENUE ..	5,23,59,222	5,52,67,000	—10,45,000	5,61,87,000	+ 9,20,000
VIII	PROVINCIAL EXCISE ..	16,79,49,831	14,21,72,700	+58,89,000	9,58,86,900	— 4,62,85,800
IX	STAMPS	3,74,19,835	4,27,01,400	+94,37,600	4,32,55,500	+ 5,54,100
X	FOREST	1,43,23,442	1,71,65,000	+54,03,200	1,42,87,300	—28,77,700
XI	REGISTRATION	69,83,209	76,99,900	+ 7,91,900	76,04,000	— 95,900
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	97,96,294	1,18,31,500	+28,12,500	1,16,28,700	— 2,02,800
XIII	OTHER TAXES AND DUTIES.	7,28,03,106	8,06,82,900	+ 1,22,31,800	8,14,35,800	+ 7,52,900
	TOTAL—A ..	40,47,59,939	39,82,00,400	+ 2,76,16,000	37,26,35,200	— 2,55,65,200
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— GROSS RECEIPTS ..	1,78,80,762	2,01,48,100	+11,47,100	1,99,16,600	— 2,31,500
	Deduct—WORKING EXPENSES	— 70,00,211	— 79,70,600	—14,29,500	— 73,40,700	+ 6,29,900
	NET RECEIPTS ..	1,08,80,551	1,21,77,500	— 2,82,400	1,25,75,900	+ 3,98,400
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	1,09,46,381	1,02,93,500	+ 2,58,300	1,03,98,500	+ 1,05,000
	TOTAL—C ..	2,18,26,932	2,24,71,000	— 24,100	2,29,74,400	+ 5,03,400
	D. Debt Services.					
XX	INTEREST	95,00,386	1,09,40,600	+23,96,900	77,56,500	—31,84,100
	TOTAL—D ..	95,00,386	1,09,40,600	+23,96,900	77,56,500	—31,84,100
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	53,75,359	47,64,000	+ 1,45,800	47,93,500	+ 29,500
XXII	JAILS AND CONVICT SETTLEMENTS ..	15,75,955	16,17,700	+ 3,92,100	15,97,400	— 20,300
XXIII	POLICE	18,92,467	13,18,000	+ 1,22,900	13,18,000	..
XXVI	EDUCATION	15,41,236	23,99,700	+ 10,96,500	16,39,900	— 7,59,800
XXVII	MEDICAL	18,14,709	16,24,500	+ 1,27,900	16,11,400	— 13,100
XXVIII	PUBLIC HEALTH ..	6,62,456	6,26,300	+ 1,67,100	4,57,100	— 1,69,200
XXIX	AGRICULTURE	20,73,214	17,20,700	— 9,38,900	18,35,700	+ 1,15,000
	Carried over ..	1,49,35,396	1,40,70,900	+ 11,13,400	1,32,53,000	— 8,17,900

Major Head Number. (1)	Major Head. (2)	Accounts, 1945-6. (3)	Revised Estimate, 1946-7. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1946-7. (5)	Budget Estimate, 1947-8. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1946-7. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	1,49,35,396	1,40,70,900	+11,13,400	1,32,53,000	— 8,17,900
	F. Civil Administration —*cont.*					
XXX	VETERINARY	3,34,432	3,58,800	+ 27,500	2,59,600	— 99,200
XXXI	CO-OPERATION	7,59,678	7,57,300	+ 1,68,300	6,67,800	— 89,500
XXXII	INDUSTRIES	59,17,230	55,13,100	— 8,88,200	55,88,800	+ 75,700
XXXVI	MISCELLANEOUS DEPARTMENTS	11,01,696	13,02,500	+ 2,10,600	12,65,600	— 36,900
	TOTAL—F ..	2,30,48,432	2,20,02,600	+ 6,31,600	2,10,34,800	— 9,67,800
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	CIVIL WORKS	48,46,224	64,90,900	+21,23,000	42,08,400	—22,82,500
	TOTAL—H ..	48,46,224	64,90,900	+21,23,000	42,08,400	—22,82,500
	I. Electricity Schemes.					
XLI	RECEIPTS FROM ELECTRICITY SCHEMES—					
	GROSS RECEIPTS ..	1,17,73,233	1,26,67,500	+ 72,700	1,38,72,900	+12,05,400
	Deduct—WORKING EXPENSES ..	— 63,88,130	— 70,67,500	— 8,98,300	—68,07,000	+ 2,60,500
	TOTAL—I (NET RECEIPTS).	53,85,103	56,00,000	— 8,25,600	70,65,900	+14,65,900
	J. Miscellaneous.					
XLIV	RECEIPTS IN AID OF SUPERANNUATION ..	6,03,115	4,71,800	+ 1,36,300	4,46,400	— 25,400
XLV	STATIONERY AND PRINTING	12,91,585	14,29,400	+ 6,83,000	12,79,200	— 1,50,200
XLVI	MISCELLANEOUS ..	41,34,001	56,94,000	+18,65,700	63,08,200	+ 6,14,200
	TOTAL—J ..	60,28,701	75,95,200	+26,85,000	80,33,800	+ 4,38,600
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	13,178	13,600	— 2,200	13,600	..
	TOTAL—L ..	13,178	13,600	— 2,200	13,600	..
	M. Extraordinary Items.					
LI	EXTRAORDINARY RECEIPTS.	17,551	4,22,60,100	—28,88,500	3,86,94,400	—35,65,700
LII-A	TRANSFER FROM REVENUE RESERVE FUND. ..	..	8,26,00,000	—68,00,000	1,49,00,000	— 6,77,00,000
LII-B	CIVIL DEFENCE ..	44,62,155	15,77,400	+ 5,47,100	21,400	—15,56,000
	TOTAL—M ..	44,79,706	12,64,37,500	—91,41,400	5,36,15,800	— 7,28,21,700
	TOTAL—Revenue ..	**47,98,88,601**	**59,97,51,800**	+ 2,54,59,200	49,73,38,400	— 10,24,13,400
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**47,98,88,601**	**59,97,51,800**	+ 2,54,59,200	49,73,38,400	—10,24,13,400

Major Head Number. (1)	Major Head. (2)	Accounts, 1945-6. Charged. (3)	Authorised. (4)	Total. (5)	Revised Estimate, 1946-7. Charged. (6)	Voted. (7)	Total. (8)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
7	Land Revenue	*11,490*	25,89,398	26,00,888	*12,300*	28,80,200	28,92,500
8	Provincial Excise ..	*3,58,174*	48,01,037	51,59,211	*3,85,400*	54,67,600	58,53,000
9	Stamps	*2,430*	13,72,047	13,74,477	..	16,14,300	16,14,300
10	Forest	*6,44,125*	70,55,511	76,99,636	*7,35,800*	83,02,700	90,38,500
11	Registration	..	38,56,383	38,56,383	..	46,12,400	46,12,400
12	Charges on account of Motor Vehicles Acts	*64,87,366*	3,31,920	68,19,286	*76,16,100*	4,38,500	80,54,600
13	Other Taxes and Duties ..	*56,071*	47,85,385	48,41,456	*66,600*	71,57,900	72,24,500
	Total—A ..	*75,59,656*	2,47,91,681	3,23,51,337	*88,16,200*	3,04,73,600	3,92,89,800
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.						
17	Irrigation—Interest on works for which Capital Accounts are kept ..	*89,44,939*	..	89,44,939	*92,57,000*	..	92,57,000
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	*1,20,497*	76,33,685	77,54,182	*97,500*	1,09,04,600	1,10,02,100
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*9,454*	6,01,324	6,10,778	*2,500*	1,59,000	1,61,500
	Total—C ..	*90,74,890*	82,35,009	1,73,09,899	*93,57,000*	1,10,63,600	2,04,20,600
	E. Debt Services.						
22	Interest on Debt and other Obligations	*—61,05,061*	..	—61,05,061	*—57,79,800*	..	—57,79,800
23	Appropriation for Reduction or Avoidance of Debt ..	*55,90,482*	..	55,90,482	*1,28,73,000*	..	1,28,73,000
	Total—E ..	*— 5,14,579*	..	— 5,14,579	*70,93,200*	..	70,93,200
	F. Civil Administration.						
25	General Administration ..	*35,58,808*	3,91,65,146	4,27,23,954	*40,76,700*	6,06,85,100	6,47,61,800
27	Administration of Justice..	*23,68,198*	1,05,11,470	1,28,79,668	*25,46,800*	1,22,79,000	1,48,25,800
28	Jails and Convict Settlements	*33,804*	61,15,709	61,49,513	*33,400*	65,03,200	65,36,600
29	Police	*10,98,963*	2,87,04,366	2,98,03,329	*10,90,200*	4,05,67,600	4,16,57,800
30B	Ports and Pilotage ..	..	5,00,000	5,00,000	..	5,64,000	5,64,000
36	Scientific Departments ..	..	1,52,935	1,52,935	..	1,29,500	1,29,500
37	Education	*1,19,177*	4,58,52,932	4,59,72,109	*1,08,200*	6,41,03,700	6,42,11,900
38	Medical	*2,24,805*	1,77,75,175	1,79,99,980	*4,38,000*	2,11,54,300	2,15,92,300
39	Public Health	*51,703*	53,96,724	54,48,427	*29,300*	1,13,08,600	1,13,37,900
40	Agriculture	*20,999*	73,84,743	74,05,742	*26,700*	1,84,47,600	1,84,74,300
	Carried over ..	*74,76,457*	16,15,59,200	16,90,35,657	*83,49,300*	23,57,42,600	24,40,91,900

Increase (+) or decrease (—) as compared with Budget Estimate, 1946–7.	Budget Estimate, 1947–8.			Increase (+) or decrease (—) as compared with Revised Estimate, 1946–7.	Demand number.
	Charged.	Voted.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
+ 98,800	*12,300*	28,76,100	28,88,400	— 4,100	I
+ 6,54,400	*3,69,400*	58,34,000	62,03,400	+ 3,50,400	II
+ 3,82,300	..	16,12,700	16,12,700	— 1,600	III
+ 9,27,000	*6,70,300*	71,50,800	78,21,100	— 12,17,400	IV
+ 4,94,800	..	45,41,100	45,41,100	— 71,300	V
— 13,58,400	*90,95,900*	4,31,500	95,27,400	+ 14,72,800	VI
+ 11,54,900	*70,000*	69,00,200	69,70,200	— 2,54,300	VII
+ 23,53,800	*1,02,17,900*	2,93,46,400	3,95,64,300	+ 2,74,500	
— 84,000	*99,73,000*	..	99,73,000	+ 7,16,000	
— 1,88,700	*61,400*	68,37,800	68,99,200	— 41,02,900	VIII
— 55,000	*2,500*	2,41,600	2,44,100	+ 82,600	
— 3,27,700	*1,00,36,900*	70,79,400	1,71,16,300	— 33,04,300	
+ 10,08,700	*— 75,08,700*	..	— 75,08,700	— 17,28,900	
+ 2,03,900	*56,23,600*	..	56,23,600	— 72,49,400	
+ 12,12,600	*— 18,85,100*	..	—18,85,100	— 89,78,300	
+1,93,11,700	*38,92,200*	5,53,23,900	5,92,16,100	— 55,45,700	IX, X and XI
+ 10,92,300	*26,42,700*	1,17,13,800	1,43,56,500	— 4,69,300	XII
+ 2,39,600	*37,200*	66,07,000	66,44,200	+ 1,07,600	XIII
+ 34,79,600	*11,24,100*	3,87,50,300	3,98,74,400	— 17,83,400	XIV
+ 3,46,000	..	10,44,300	10,44,300	+ 4,80,300	XXXI
+ 6,600	..	1,31,200	1,31,200	+ 1,700	XV
— 16,84,900	*85,100*	6,98,77,800	6,99,62,900	+ 57,51,000	
+ 26,29,100	*3,85,200*	2,13,59,900	2,17,45,100	+ 1,52,800	XVI
+ 1,71,100	*35,300*	90,61,500	90,96,800	— 22,41,100	XVII
+ 15,40,200	*23,700*	1,16,62,800	1,16,86,500	— 67,87,800	XVIII
+2,71,31,300	*82,25,500*	22,55,32,500	23,37,58,000	—1,03,33,900	

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Major Head Number.	Major Heads.	Accounts, 1945-6.			Revised Estimate, 1946-7.		
		Charged.	Authorised.	Total.	Charged.	Voted.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	*74,76,457*	16,15,59,200	16,90,35,657	*83,49,300*	23,57,42,600	24,40,91,900
	F. Civil Administration—*cont.*						
41	VETERINARY	*31,204*	23,32,750	23,63,954	*36,200*	28,11,900	28,48,100
42	CO-OPERATION	*34,877*	30,58,279	30,93,156	*39,400*	49,99,800	50,39,200
43	INDUSTRIES	*2,10,744*	70,37,951	72,48,695	*1,64,400*	1,23,08,700	1,24,73,100
43A	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	..	22,10,310	22,10,310	..	..	..
47	MISCELLANEOUS DEPARTMENTS.	*35,105*	71,57,778	71,92,883	*36,300*	1,04,90,700	1,05,27,000
	TOTAL—F ..	*77,88,387*	18,33,56,268	19,11,44,655	*86,25,600*	26,63,53,700	27,49,79,300
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	*5,81,090*	2,75,83,346	2,81,64,436	*7,55,200*	5,16,51,300	5,24,06,500
	TOTAL—H ..	*5,81,090*	2,75,83,346	2,81,64,436	*7,55,200*	5,16,51,300	5,24,06,500
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*35,96,107*	..	35,96,107	*41,64,000*	..	41,64,000
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	..	1,12,811	1,12,811	..	1,36,300	1,36,300
	TOTAL—I ..	*35,96,107*	1,12,811	37,08,918	*41,64,000*	1,36,300	43,00,300
	J. Miscellaneous.						
54	FAMINE	..	6,31,713	6,31,713	..	19,01,100	19,01,100
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*29,88,987*	1,08,30,262	1,38,19,249	*31,89,500*	1,14,33,300	1,46,22,800
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*1,59,167*	1,99,896	3,59,063	*52,000*	4,75,000	5,27,000
56	STATIONERY AND PRINTING ..	*3,86,700*	39,19,820	43,06,520	*3,86,700*	52,30,100	56,16,800
57	MISCELLANEOUS	*4,891*	1,52,61,096	1,52,65,987	*9,700*	5,24,16,500	5,24,26,200
	TOTAL—J ..	*35,39,745*	3,08,42,787	3,43,82,532	*36,37,900*	7,14,56,000	7,50,93,900
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	*27,534*	— 1,60,64,814	— 1,60,37,280	*3,61,100*	12,21,03,300	12,24,64,400
64A	TRANSFER TO REVENUE RESERVE FUND	..	17,31,00,000	17,31,00,000	..	..	..
64B	CIVIL DEFENCE	*2,71,472*	1,59,92,298	1,62,63,770	*31,700*	36,32,800	36,64,500
	TOTAL—M ..	*2,99,006*	17,30,27,484	17,33,26,490	*3,92,800*	12,57,36,100	12,61,28,900
	TOTAL—Expenditure on Revenue Account ..	*3,19,24,302*	44,79,49,386	47,98,73,687	*4,28,41,900*	55,68,70,600	59,97,12,500
	Excess of Revenue over Expenditure or Surplus..	..	..	14,914	..	..	39,300
	GRAND TOTAL ..	..	..	47,98,88,601	..	..	59,97,51,800

Increase (+) or decrease (—) as compared with Budget Estimate, 1946-7.	Budget Estimate, 1947-8.			Increase (+) or decrease (—) as compared with Revised Estimate, 1946-7.	Demand number.
	Charged.	Voted.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
+ 2,71,31,300	*82,25,500*	22,55,32,500	23,37,58,000	— 1,03,33,900	
— 2,79,600	*34,600*	30,65,100	30,99,700	+ 2,51,600	XIX.
— 3,37,200	*40,000*	61,30,700	61,70,700	+ 11,31,500	XX.
— 7,87,600	*3,11,900*	1,14,60,500	1,17,72,400	— 7,00,700	XXI and XXII.
— 33,95,000	..	..	..	..	XXI
+ 10,27,300	*38,500*	95,97,300	96,35,800	— 8,91,200	XXIII.
+ 2,33,59,200	*86,50,500*	25,57,86,100	26,44,36,600	— 1,05,42,700	
— 1,00,40,700	*5,95,900*	6,41,06,700	6,47,02,600	+ 1,22,96,100	XXIV, XXV and XXVI.
— 1,00,40,700	*5,95,900*	6,41,06,700	6,47,02,600	+ 1,22,96,100	
— 2,48,000	*56,42,300*	..	56,42,300	+ 14,78,300	XXVII.
— 400	..	— 1,27,700	— 1,27,700	— 2,64,000	
— 2,48,400	*56,42,300*	— 1,27,700	55,14,600	+ 12,14,300	
— 86,99,900	*1,000*	3,63,600	3,64,600	— 15,36,500	XXVIII.
— 3,71,200	*32,98,100*	1,30,69,700	1,63,67,800	+ 17,45,000	XXIX.
— 8,76,000	*78,000*	8,75,000	9,53,000	+ 4,26,000	
+ 8,84,700	*3,82,100*	41,94,100	45,76,200	— 10,40,600	XXX.
+ 4,17,100	*4,500*	1,12,36,900	1,12,41,400	— 4,11,84,800	XXXI.
— 86,45,300	*37,63,700*	2,97,39,300	3,35,03,000	— 4,15,90,900	
+ 1,84,09,900	*3,34,500*	7,17,15,600	7,20,50,100	— 5,04,14,300	XXXI.
..	..	..	..	..	
— 6,38,200	*29,100*	22,49,600	22,78,700	— 13,85,800	XXXII.
+ 1,77,71,700	*3,63,600*	7,39,65,200	7,43,28,800	— 5,18,00,100	
+ 2,54,35,200	*3,73,85,700*	45,98,95,400	49,72,81,100	— 10,24,31,400	
+ 24,000	..	..	57,300	+ 18,000	
+ 2,54,59,200	..	..	49,73,38,400	— 10,24,13,400	

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
	RS.	RS.	RS.
RECEIPTS.			
Excess of Revenue over Expenditure (from Statement B)	14,913	39,300	57,300
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	3,00,00,000	4,09,30,200	..
II. Floating Debt—			
Treasury Bills	1,00,00,000	..	2,50,00,000
Other Floating Loans	2,49,60,000	1,00,00,000	2,50,00,000
III. Loans from the Central Government ...	40,45,185	1,000	..
TOTAL ..	6,89,45,185	5,09,31,200	5,00,00,000
O. UNFUNDED DEBT—			
State Provident Funds	71,21,746	71,77,400	71,55,000
TOTAL ..	71,21,746	71,77,400	71,55,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial Concerns ..	64,757	74,600	64,900
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt	61,34,098	1,34,27,000	61,77,600
Sinking Fund Investment Account ..	..	..	..
Famine Relief Fund	2,66,615	33,49,100	2,97[illegible]
Carried over ..	64,65,470	1,68,50,700	65,39,600

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	13,76,620	73,96,100	1,87,48,300
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	7,42,112	44,38,500	1,38,46,200
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	1,20,168	16,99,700	99,24,800
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	69,10,289	1,98,53,300	4,72,60,900
82. CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT.	..	3,98,700	100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
85-A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	...	..	100
TOTAL ..	91,49,189	3,37,86,300	8,97,80,500
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	2,25,000	..	..
II. FLOATING DEBT— TREASURY BILLS	1,00,00,000	..	2,50,00,000
OTHER FLOATING LOANS	2,49,00,000	1,00,00,000	2,50,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	3,80,706	92,39,600	7,66,200
TOTAL ..	3,55,05,706	1,92,39,600	5,07,66,200
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	54,72,207	56,17,400	54,30,000
TOTAL ..	54,72,207	56,17,400	54,30,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST— DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	71,250	300	300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	2,59,496	..	..
SINKING FUND INVESTMENT ACCOUNT ..	43,52,391	..	..
FAMINE RELIEF FUND	3,20,600	32,00,000	4,00,000
Carried over ..	50,03,737	32,00,300	4,00,300

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
	RS.	RS.	RS.
Brought forward ..	64,65,470	1,68,50,700	65,39,600
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	10,12,785	..	..
Provincial Road Fund—Other Account ..	2,92,915	1,00,000	..
Revenue Reserve Fund	17,53,70,159	42,12,000	1,68,74,000
Fund for Village Reconstruction and Harijan Uplift (Madras)	..	4,00,00,000	..
Depreciation Reserve Fund—Electricity.	13,44,685	16,83,100	17,25,600
Special Reserve Fund—Electricity ..	5,33,528	7,50,000	6,80,500
Depreciation Reserve Fund—Government Presses	77,522	72,000	72,000
Deposits of Local Funds—			
District Funds	7,06,13,053	7,80,81,000	7,50,81,000
Municipal and Other Funds ..	4,28,01,171	4,44,55,000	4,38,27,000
Departmental and Judicial Deposits—			
Civil Deposits	26,61,52,660	33,18,39,000	31,75,20,000
Other Accounts—			
Subventions from Central Road Fund ..	17,30,779	44,00,000	19,89,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	6,153	4,700	..
Deposit Account of the Grant made by the Indian Central Cotton Committee	52,626	82,600	83,800
Deposit Account of the Grant by the Imperial Council of Agricultural Research	1,93,107	1,57,700	1,62,700
Deposit Account of Contributions for Cattle Improvements	23,065	23,000	53,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	28,820	28,800	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	74,640	74,200	..
Deposit Account of Grants from the Sugar Excise Fund	42,576	13,700	10,300
Deposit Account of Grants from the Indian Central Sugarcane Committee.	..	23,300	23,500
Deposit Account of Grants for the relief of Groundnut Cultivators ..	..	39,400	8,300
Deposit Account of Grants from the Central Government for grant of bonus for Growing Food Crops in lieu of Cotton	..	59,900	59,900
Deposit Account of Grants made by the Indian Research Fund Association ..	..	..	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	9,940	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	..	..	3,800
Carried over ..	56,68,25,654	52,29,50,100	46,47,14,000

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
	RS.	RS.	RS.
Brought forward ..	50,03,737	32,00,300	4,00,300
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	18,54,092	..	..
Provincial Road Fund—Other Account.	12,10,416	5,50,000	3,19,800
Revenue Reserve Fund Investment Account	12,79,69,076	17,46,00,000	1,49,00,000
Fund for Village Reconstruction and Harijan Uplift (Madras)	..	60,24,000	3,39,76,000
Depreciation Reserve Fund—Electricity.	13,34,616	16,73,400	17,34,000
Special Reserve Fund—Electricity ..	5,25,744	7,71,600	6,81,000
Depreciation Reserve Fund—Government Presses	2,300	33,800	48,600
Deposits of Local Funds—			
District Funds	6,67,49,565	7,50,72,000	7,50,72,000
Municipal and Other Funds	3,99,26,881	4,38,13,000	4,24,73,000
Departmental and Judicial Deposits—Civil Deposits	27,22,99,078	30,12,20,000	28,15,21,000
Other Accounts—			
Subventions from Central Road Fund.	17,23,639	45,60,600	19,89,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	35,575	18,000	6,500
Deposit Account of the Grant made by the Indian Central Cotton Committee	40,177	82,600	83,800
Deposit Account of the Grant by the Imperial Council of Agricultural Research	95,118	1,58,700	1,62,700
Deposit Account of Contributions for Cattle Improvements	22,206	23,000	53,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry ..	38,048	29,100	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	73,106	83,600	..
Deposit Account of Grants from the Sugar Excise Fund	42,576	13,700	10,300
Deposit Account of Grants from the Indian Central Sugarcane Committee.	22,624	23,300	23,500
Deposit Account of Grants for the relief of Groundnut Cultivators ..	3,16,440	39,400	8,300
Deposit Account of Grant from the Central Government for grant of bonus for growing food crops in lieu of cotton	5,11,031	59,900	59,900
Deposit Account of Grants made by the Indian Research Fund Association ..	29,217	35,100	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	3,281	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	..	..	3,800
Carried over ..	51,98,28,543	61,20,85,100	45,35,26,500

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
	RS.	RS.	RS.
Brought forward ..	56,68,25,654	52,29,50,100	46,47,14,000
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	71,12,472	64,31,600	62,86,900
Permanent Advances	93,685	70,000	24,000
Accounts with the Government of Burma	68	..	..
Accounts with the Reserve Bank ..	53,341	56,000	61,000
IV. Suspense—			
Cash Balance Investment Account ..	12,75,88,177	26,22,13,000	15,00,00,000
Other Suspense Accounts	43,82,432	28,05,000	30,05,000
Cheques and Bills	4,79,57,251	5,07,13,000	5,08,00,000
Departmental and Similar Accounts ..	4,31,051	4,03,000	4,03,000
V. Miscellaneous— Miscellaneous—Government Account ..	2,25,000	..	..
TOTAL ..	75,46,69,131	84,56,41,700	67,52,93,900
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	1,11,96,366	99,54,200	1,15,65,700
Loans to Government Servants ..	36,721	37,400	41,300
TOTAL ..	1,12,33,087	99,91,600	1,16,07,000
S. REMITTANCES—			
Cash Remittances	65,99,34,791	68,12,18,000	69,02,18,000
Reserve Bank of India Remittances ..	— 4,84,152	1,87,000	..
Adjusting Account with Railways	..	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments ..	47,42,260	7,96,000	..
Inter-Provincial Suspense Account	51,320	..	..
TOTAL ..	66,42,44,219	68,22,01,000	69,02,18,000
TOTAL—RECEIPTS ..	**1,50,62,28,281**	**1,59,59,82,200**	**1,43,43,31,200**
V. Opening Cash Balance ..	**1,65,70,105**	**3,10,09,041**	**55,73,441**
GRAND TOTAL ..	**1,52,27,98,386**	**1,62,69,91,241**	**1,43,99,04,641**

Major and Minor Heads. (1)	Accounts, 1945-6. (2)	Revised Estimate, 1946-7. (3)	Budget Estimate, 1947-8. (4)
	RS.	RS.	RS.
Brought forward ..	51,98,28,543	61,20,85,100	45,35,26,500
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	71,31,785	62,99,300	62,92,300
PERMANENT ADVANCES	40,035	1,40,000	53,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	..
ACCOUNTS WITH THE RESERVE BANK ..	55,857	61,000	66,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ...	18,74,30,145	18,45,51,000	6,20,00,000
OTHER SUSPENSE ACCOUNTS	42,10,170	30,05,000	28,05,000
CHEQUES AND BILLS	4,81,13,234	5,09,13,000	5,06,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ...	5,49,831	6,03,000	6,03,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ...	14,87,957	28,97,400	35,62,600
TOTAL ...	76,88,47,557	86,05,54,800	57,95,08,400
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	1,43,19,881	2,06,12,700	1,86,44,000
LOANS TO GOVERNMENT SERVANTS	49,776	2,07,000	2,07,000
TOTAL ..	1,43,69,657	2,08,19,700	1,88,51,000
S. REMITTANCES—			
CASH REMITTANCES	65,95,57,591	68,10,82,000	69,00,82,000
RESERVE BANK OF INDIA REMITTANCES ..	— 8,12,292	— 1,03,000	..
ADJUSTING ACCOUNT WITH RAILWAYS ...	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS.	— 3,00,416	4,21,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT ..	146	..	..
TOTAL ..	65,84,45,029	68,14,00,000	69,00,82,000
TOTAL—DISBURSEMENTS ..	**1,49,17,89,345**	**1,62,14,17,800**	**1,43,44,18,100**
V. Closing Cash Balance ..	**3,10,09,041**	**55,73,441**	**54,86,541**
GRAND TOTAL ..	**1,52,27,98,386**	**1,62,69,91,241**	**1,43,99,04,641**

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